

UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

MICHAEL J. QUILLING,

Plaintiff,

File No. 1:03-CV-236

v.

HON. ROBERT HOLMES BELL

TRADE PARTNERS, INC., et al.,

Defendants.

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**ORDER APPROVING AND ADOPTING  
MAGISTRATE JUDGE'S REPORT AND RECOMMENDATION**

On May 17, 2011, Magistrate Judge Ellen S. Carmody filed a Report and Recommendation ("R&R") recommending that the Receiver's Motion to Allow Tax Claims Secured by Real Property (Dkt. No. 2019) be granted. (Dkt. No. 2044, R&R.) No objections to the R&R have been filed within the time period specified by 28 U.S.C. § 636(b)(1)(C). The Court has reviewed the R&R and agrees with its recommendation. Accordingly,

**IT IS HEREBY ORDERED** that the R&R regarding Docket No. 2019 is **APPROVED AND ADOPTED** as the opinion of this Court.

**IT IS FURTHER ORDERED** that the Receiver's Motion to Allow Tax Claims Secured by Real Property (Dkt. No. 2019) is **GRANTED**.

**IT IS FURTHER ORDERED** that the following B claims are **ALLOWED** upon the condition that each claimant is required to look to the real property securing the claim for

satisfaction of the claim and that the receivership estate has no responsibility to pay or otherwise satisfy the claim:

<b>Claim No.</b>	<b>Amount</b>	<b>Claimant</b>
B-0010	\$162,018.38	Joe G. Tedder, Tax Collector Polk County, Florida
B-0161	\$143.40	Jim Kennedy, Yuba County Tax Collector, Marysville, CA
B-0162	\$220.58	Jim Kennedy, Yuba County Tax Collector, Marysville, CA
B-0168	\$132.58	Dan M. Mierzwa, Yuba County Tax Collector, Marysville, CA
B-0182	\$102.03	Dan M. Mierzwa, Yuba County Tax Collector, Marysville, CA
B-0164	\$325.26	County of Montgomery, Houston, TX
B-0165	\$126.28	County of Montgomery, Houston, TX
B-0166	\$36.74	Lake Conroe Hills MUD
B-0167	\$320.40	Lake Conroe Hills MUD
B-030	\$48,976.75	Montcalm County Treasurer's Office, Stanton, MI
B-037	\$71,651.39	City of Greenville, MI
B-0126	\$73,845.82	Montcalm County Treasurer's Office, Stanton, MI
B-0012	\$11,443.86	Metropolitan Government of Nashville and Davidson County, Tennessee

Dated: June 23, 2011

/s/ Robert Holmes Bell  
 ROBERT HOLMES BELL  
 UNITED STATES DISTRICT JUDGE